

STATE OF NEW JERSEY
DIVISION OF TAXATION

APPLICATION FOR REDUCED SALES TAX COLLECTIONS
UNDER THE URBAN ENTERPRISE ZONES ACT
(N.J.S.A. 52:27H-60 ET SEQ.)

For any qualified business which is located within a Reduced Sales Tax Rate Zone
and regularly operates the business for the purpose of making retail sales of tangible personal property.

1. Federal Employer I.D.#	Division Use Only	
2. Name of Owner (Individual, Partnership or Corporate Name)		
Trade Name (if any)		
Business Address		
City State Zip Code		
3. Mailing Address (if different)		
City State Zip Code	4. Telephone Number	
5. Principal Product or Service		
6. At the "qualifying" location in the zone or district, do you want to participate in the reduced sales tax collection program? Note: Charging reduced sales tax requires MONTHLY filing for returns and paying tax (see instructions on back) <input type="checkbox"/> Yes <input type="checkbox"/> No (If no, go to question 10)		
7. At your "qualifying" location in the zone or district, do you have a retail store or area where you regularly: (1) make retail sales of tangible personal property, (2) exhibit such items for sale and , (3) have an inventory of such items for sale? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, your business cannot be certified for the reduced sales tax rate benefit.		
8. At your "qualifying" location in the zone or district, is your business primarily a catalog, mail, telephone, fax, or internet order business? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, your business cannot be certified for the reduced sales tax benefit.		
9. Carefully review the list below of sales that are not eligible for the reduced sales tax benefit. You should NOT submit this application if your business transactions are entirely or almost entirely in the categories listed below. These sales transactions MUST be taxed at the Sales Tax rate of 6%. <ul style="list-style-type: none">• Sales of services (see N.J.S.A. 54:32B-3(b))• Sales of motor vehicles• Sales of prepared food, meals and beverages (see N.J.S.A. 54:32B-3(c))• Sales of alcoholic beverages• Sales of cigarettes• Sales of energy• Sales made or delivered from locations outside of the Enterprise Zone or UEZ Impacted District• Charges for room occupancy, admissions and amusements (see N.J.S.A. 54:32B-3(d) and (e))• Sales of machinery apparatus or equipment or other tangible personal property not qualified for exemption from sales tax under N.J.S.A. 54:32B-8.13(a) and purchased for use in manufacturing, processing, assembling, or refining tangible personal property by the purchaser must be taxed at 6%.		
10. I certify that all the information on this application is true and complete.		
<hr/> Signature of Owner, Partner or Officer Title Date		

Mail completed Application to the New Jersey Division of Revenue, PO Box 252, Trenton, New Jersey 08695-0252.

SEE INSTRUCTIONS ON REVERSE SIDE

PLEASE READ THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM. PRINT OR TYPE ALL INFORMATION.
FAILURE TO PROPERLY COMPLETE THE ENTIRE APPLICATION MAY HINDER YOUR QUALIFICATION FOR THIS SALES TAX BENEFIT.

INSTRUCTIONS

Application For Reduced Sales Tax Collections Under The Urban Enterprise Zones Act

General Instructions

Before applying for a reduced rate collection certification from the Division of Revenue, your business must be designated as a "qualified business" with the Department of Commerce and Economic Development. The purpose of this application is to determine whether or not your business qualifies for and would benefit from collecting Sales Tax at the reduced rate under the Urban Enterprise Zones Act.

The reduced rate of sales tax applies only with respect to retail sales of tangible personal property made with a face-to-face transaction and delivered from the qualified location within the zone or district. The sale categories listed in Item 9, on the front of this application do not qualify for reduced rate collections.

If your zone or district business is certified for reduced rate collection, you will be required to report and remit the tax collected on a monthly basis. All sales made from your zone or district business location must be accounted for according to the rate of tax which applies to those sales, 6% or 3% respectively. In addition, a Combined State Sales and Use Tax/Urban Enterprise Zone/UEZ Impacted District Sales Tax Monthly Return (UZ-50) must be filed for each zone location. Certified vendors cannot file the standard Sales and Use Tax Returns (ST-50/51) or on a Consolidated Return Schedule (ST-52).

The following instructions refer to the numbered entry items on the application. If you should have any questions concerning this application or instructions, contact the Division of Taxation's Customer Service Center at 609-292-6400.

Specific Instructions

- ITEM 1** Enter the Federal Identification Number or the New Jersey Sales Tax Registration Number. If you have applied for, but have not yet received an Identification Number, write the words "applied for" in this item. If your business is such that you have not, or will not, receive a Federal Employer Identification Number, enter the Social Security Number assigned to the single owner.
- ITEM 2** Enter the name of the owner(s), and Trade Name as registered with the Division of Revenue and the address at which the Urban Enterprise Zone or District business is located.
- ITEM 3** Enter the mailing address, if different from the business location, in which correspondence is to be sent.
- ITEM 4** Enter the business location's telephone number.
- ITEM 5** Enter the "Principal Product or Service" in which your business is engaged.
- ITEM 6** If you do not want to participate in the reduced sales tax collection program, answer no and sign in box 10. You will then be required to collect the 6% sales tax rate. If you answer yes, please continue to complete items 7 through 10.
- ITEM 7** You should answer "no", for example, if you sell only meals, sandwiches or other prepared foods or beverages, services, rooms or admissions, or if you sell only for resale. (Note: If you answer incorrectly and, after receiving your UZ-2 certificate, you collect only 3% sales tax, you will be liable for the other 3% sales tax plus penalties and interest.)
- ITEM 8** Answer "yes" if more than 50% of gross receipts from all retail sales from the "qualified business" location in the enterprise zone or district are transacted by mail, telephone or electronically, without the customer coming to the location in the zone/district to pick up the order. (Note: Items ordered by mail, telephone, etc., and delivered without the customer coming to your zone/district location are ineligible for reduced sales tax.)
- ITEM 9** If a "qualified business" is predominantly engaged in sales transactions that are ineligible for reduced sales tax (or that are not subject to sales tax), you may not want the reduced sales tax certificate. The separate accounting and monthly filing requirements may not warrant your participation as a reduced rate vendor. If so, answer no in Item 6 and sign in box 10.
- ITEM 10** The application must be signed by the owner if a sole proprietorship, by a partner if a partnership, or in the case of a corporation, by the secretary, treasurer, comptroller or other duly authorized officer.